MEPRS: Our Cost Accounting System

Data Quality Course



Objectives

By the end of this presentation, you will:

- Understand the history and purpose of MEPRS
- Recognize the elements that comprise the MEPRS account structure
- Be familiar with the expense allocation process
- Understand how data quality affects MEPRS and be aware of the tools available to improve data quality
- Be able to locate and research MEPRS related information associated with the DQ Management Control Review List

Introduction

• MEPRS: Medical Expense and Performance Reporting System

Origin of MEPRS:

- -Evolved from two historical systems
 - the Uniform Chart of Accounts (UCA), and
 - the Uniform Staffing Methodologies (USM)
- -The UCA focused on tracking expenses and the USM was concerned with manpower resources
- -In January 1985, the two systems were combined and the "MEPRs System" was born.

Introduction

• Purpose:

- -Provide <u>uniform reporting</u> of expense, manpower, & workload for DoD Medical Treatment Facilities (MTF)
- -MEPRS is a system of <u>manpower</u>, <u>cost distribution</u> and <u>expense reporting</u> that provides management with a basic framework for cost and work center accounting.
- -Standardized reporting by Functional Cost Code (FCC)
- MEPRS = Information
- EAS = the hardware and software in which the information resides.

Introduction

MEPRS Data: DoD-Standardized, Aggregated by FCC

- Service-specific Financial data

 Army: STANFINS
 (Standard Army Financial System)

Navy: STARS/FL
(Standard Accounting and Reporting System-Field Level)

Air Force: CRIS PBAS (Commander's Resource Integration System)

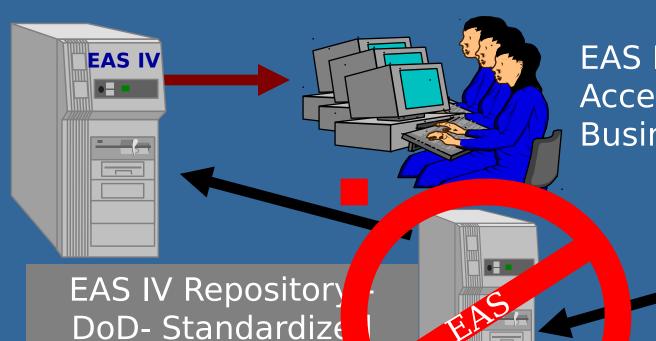
- Program Budget Accounting System)
 Service-specific Personnel data
 Army: UCAPERS

(UNIFORM CHART OF ACCOUNTS PERSONNEL UTILIZATION SYSTEM)

Navy: SPMS (Standard Personnel Management System)

- Air Force: AF Personnel Sub-System of EAS
- Workload
 - CHCS / WAM

(Composite Health Care System / Workload Assignment Module)



EAS IV Repository Access via Business Objects

System

•O&M Expense

Civilian Salary

Service Financial

- Obligation data
- PEC data

WAM

EAS IV

Composite Health Care
System (CHCS)

Admissions/Discharges

MEPRS Data

- Bed Days
- Visits
- Ancillary Workload



Manpower daMILPERS

MEPRS Data

Financial Data

- Kinds of Dollars
 - -Pay Data
 - Military
 - Civilian
 - -Contracts
 - -Supplies
 - -Equipment
 - -Base Operations
 - -Depreciation



Financial Data

- Pay Source Differences
 - -Military Pay
 - Service-specific Composite Military Pay Tables
 - Special Pays not medical-unique
 - -Civilian Pay
 - Army / Navy use actual pay from Service financial system
 - Air Force uses Composite Civilian Pay Tables

Financial Data

DoD-standardized financial data

DoD	Air Force	Army	Navy
SEEC - Standard	EEIC - Element of		
Expense Element	Expense	EOR - Element of	EE - Expense
Code	Investment Code	Resource	Element
		AMSCO - Army	
PEC - Program	PEC - Program	Management	SAG - Subactivity
Element Code	Element Code	Structure Code	Group

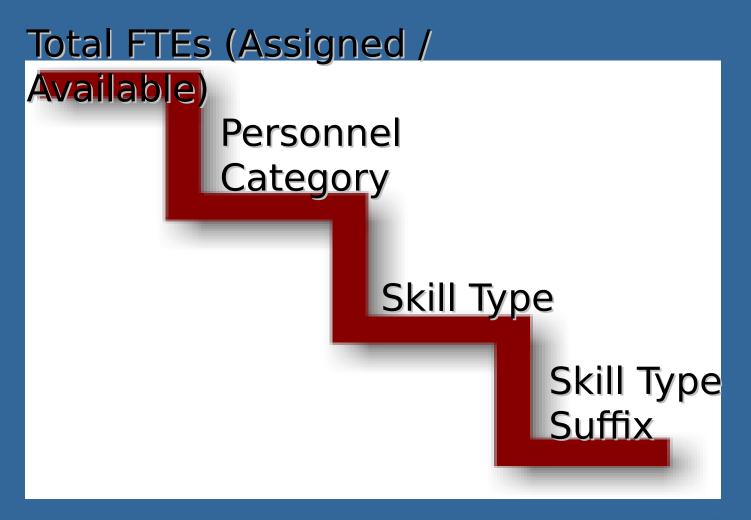


Service-specific pure financial data are also available in the EAS IV Repository

Personnel Data

- Full Time Equivalent (FTE)
 - -Amount of labor available to the MTF work center if a person works 1 month
 - -168 Man-Hours = 1 FTE (Avg. 21 Days/Month x 8 Hours)
- Assigned FTEs
 - -Listed on facility manning documents
- Available FTEs
 - Includes assigned, attached, borrowed, contracted, volunteers
- Non-Available FTEs
 - -Annual Leave, Sick Leave

Personnel Data



Personnel Data

Total FTEs

Person Catego, y

Officer Enlisted Civilian Contract Other

Clinicians

Direct Care Professionals

Specialist

Registered Nurses Direct Care Paraprofessionals

Admin/ Clerical/Log

Physician Dentist Medical Resident Medical Fellow Medical Intern Dental Fellow Dental Physician Assistant Registered
Nurse Practitioner Nurse
Nurse Midwife Other
Nurse Anesthetist
Community Health
Occupat. Health
Nurse
Clinical Nurse

LPN or LVN
Nursing
Assistant
Other

 $T \supset$

Logistics Clerical Administrato r Other

Workload Data

 With few exceptions (e.g., biomedical equipment repair), the source of MEPRS workload data is CHCS

The Workload Assignment Module (WAM)
 of CHCS automates the interface with EAS
 and includes beneficiary category and
 Current Procedural Terminology (CPT) data

Workload Data

- Inpatient Services (A)
 - -Admissions
 - -Dispositions
 - -Occupied Bed Days
 - -Bassinet Days
- Ambulatory Services (B)
 - -Ambulatory Visits
 - -Evaluation & Management (E&M) Codes
 - -CPT Codes

Workload Data

- Ancillary Services (D)
 - -Raw and Weighted Procedures
 - -Minutes of Service (Surgical Services)
 - -Hours of Service (ICU)
 - -CPT-4 Codes (EAS IV)
- Special Programs (F)
 - -Immunizations
 - -Visits

MEPRS Account Structure (Functional Cost Codes)

- 4-letter MTF-specific codes representing work centers or reporting facilities; used to track costs, workload and FTEs
- First 3 letters are DoD-standard
- The first letter identifies the type of service provided:
 - A Inpatient Care
 - **B** Ambulatory Care
 - C Dental Care

- D Ancillary Services
- **E** Support Services
- F Special Programs
- **G** Medical Readiness

- The second letter identifies Summary Accounts within MTF functional categories:
 - B = AMBULATORY CARE
 - BA = Medical Care
 - BB = Surgical Care
 - BC = Obstetrical//Gynecological Care
 - BD = Pediatric Care
 - BE = Orthopedic Care
 - BG = Family Practice Care
 - BH = Primary Medical Care

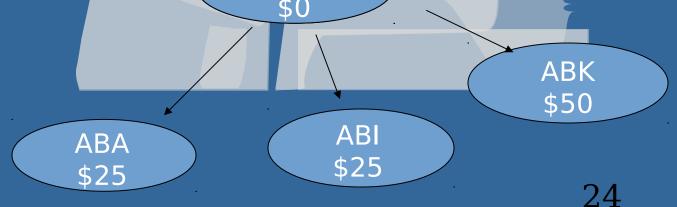
- The third letter identifies particular work centers within Summary Accounts:
 - B = AMBULATORY CARE
 - BH = PRIMARY MEDICAL CARE
 - BHA = Primary Care Clinics
 - BHB = Medical Examination Clinic
 - BHC = Optometry Clinic
 - BHE = Speech Pathology Clinic
 - BHF = Community Health Clinic
 - BHG = Occupational Health Clinic

- The fourth letter is MTF-unique and used to identify specific types of costs and workload:
 - B = AMBULATORY CARE
 - BH = PRIMARY MEDICAL CARE
 - BHA = Primary Care Clinics
 - BHAA = Primary Care Clinic Parent Facility
- *Note: A value of "5" in the 4th position is reserved for Ambulatory Procedure Visits (APV) costs and

Cost Pools

- -Cost pools are identified with an "X" in the 3rd FCC position.
- -Used when time and expense cannot be specifically assigned because two or more work centers share space, personnel or supplies. For example, mixed wards.
- -Expenses and FTEs in cost pools are reassigned (purified) on the basis of workload.
- -Cost pools are purified in alphabetical order before allocation of support and ancillary expenses.

- Ward 3E has a supply closet shared by three specialties -- Cost Pool ABX (\$100)
 - -ABA General Surgery (25 OBDs)
 - -ABI Plastic Surgery (25 OBDs)
 - -ABK Urology (50 OBDs)
- Supply costs accumulated in ABX (\$100) are purified based on each specialty's proportional Ward 3E occupied (ABX (SBDs))



Expense Allocation

- Final Operating Accounts
 - A Inpatient Care
 - B Ambulatory Care
 - C Dental Care
 - F Special Programs
 - G Medical Readiness
- Intermediate (Stepdown) Accounts
 - D Ancillary Services
 - E Support Services
- Ancillary and Support expenses are allocated (stepped-down) across final accounts

 Allocation (stepdown) of Support Services and Ancillary Services costs across final operating accounts

- Costs are allocated based on performance factors established by DoD 6010.13M
 - -Weighted procedures performed
 - -Hours / Minutes of Service performed
 - -Square footage cleaned

First, <u>Support Services</u> ("E" accounts) expenses are allocated

E Support Services

accountc

Other E Accnts

Each Support Services FCC is allocated until no expenses remain in "E"

Inpatie nt Care Amb. Care Dental Service **Ancillar** Special Progs G Med Readines

Then, <u>Ancillary Services</u> ("D" accounts) expenses are allocated

D Ancillary Services

accounte

Other D Accnts

Each Ancillary Services FCC is allocated until no expenses remain in "D"

Care B Amb. Care

Inpatie

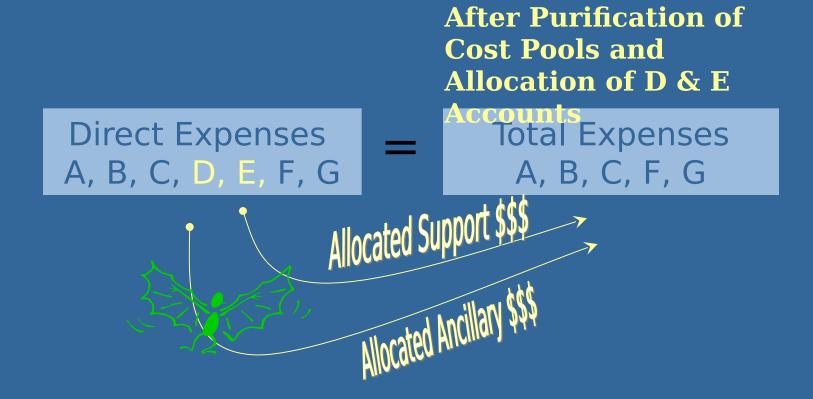
C Dental Service S

F Special Progs

G Med Readines s

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Total Expenses



Total Expenses

Total Expenses

Business Objects Formula

Direct Expense

- + Purified Expense
- + Stepdown Expense Contributed
- + Stepdown Expense from D
- + Stepdown Expense from E

= Total Expenses

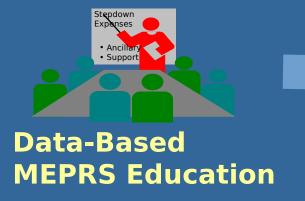
MEPRS Data Quality

MEPRS Data Quality Challenge

- Data quality issues in MEPRS generally result from:
 - Insufficient vigilance or attention to data quality
 - Lack of <u>effective</u> education and training
 - Inconsistent implementation of policies, guidelines and business rules
 - System-related issues -- transmission or processing <u>errors</u>

MEPRS Data Quality Challenge

Active Feedback and Continuous
Process Improvement









mproved MEPR
Data Quality

MEPRS Policy and Busir Rules Oversight

MEPRS Training, Education and Information Sharing



Tri-Service MEPRS
 Application
 and Data Improvement
 (MADI)
 workshop FY06 attendance:





- MEPRS.INFOrmer is the new MEPRS quarterly newsletter launched 1Q FY04
- Updates MEPRS stakeholders on policy issues, data quality activities, and best practices for MEPRS process improvement



MEPRS Conference Exhibit provides thousands of MHS personnel the opportunity to interact with centrally available MEPRS tools and metrics, and learn about resources available through the MEPRS Information Portal

MEPRS Information Web Portal



The www.MEPRS.INFO
 web portal is hosted at
the

TRICARE web server – www.tricare.osd.mil

The MEPRS Information
 Portal is the gateway to
 MEPRS-related
 resources,
 including policy
 documents,
 learning materials, data

quality surveillance tools, metrics, and much more 35

Surveillance and Management Metrics

- -MEWACS provides monthly MEPRS data quality feedback, systematically highlighting potential MTF data anomalies
- -Human Systems Interface (HSI) provides expert data quality and analysis assistance to field, serving as the link between MEPRS education and data quality surveillance initiatives.

Six Sigma MEPRS Management Metrics (S2M3)



Data Current as of: 22 Oct 2003



Ambulatory Costs

per APG

Large Hospitals

Small Hospitals

*** DRAFT ***

Rx Workload per

Rx FTE

Large Hospitals

Lab Workload per

Lab FTE

Large Hospitals

Small Hospitals

Click on a neer group below to niew a energic metric

Assigned FTE per

Daily Occupied Bed

Medical Centers Medical Centers
Large Hospitals Large Hospitals
Small Hospitals
Clinics

Executive Summary: Medical Centers Large Hospitals Small Hospitals Clinics

Rx Dispensing

Costs

Notes:
Six Sigma Description
Definition of Metrics
Data Sources
Rear Group Definitions

on

Ratio of Suppor

Personnel to

Provider FTEs

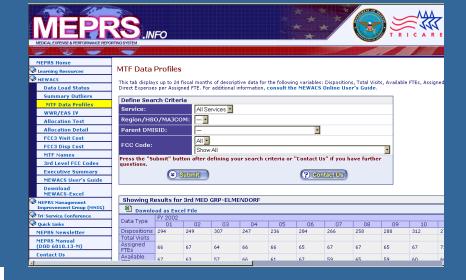
External MEPRS Resources:
MEPRS Web Portal
MEVACS
MEPRS Manual DoD 6010.13-M
Human System Interface (HSI)

MTF-Peer Group Lookup: Air Force Army Naw

Inpatient Costs

per RWP

Large Hospitals



- The Six Sigma MEPRS Management Metrics (S2M3) workbook is an interactive tool containing seven key MEPRS-based performance metrics
- S2M3 is a blend of Direct Care and civilian industry benchmark metrics
- Updated Semi-annually on the FY

MEPRS Policy & Business Rules Oversight

DoD 6010.13M

- Provides Tri-Service guidance to all MEPRS reporting MTFs / DTFs
- -Contains policy and guidance for implementation of MEPRS program
- -Download from/access Online: www.meprs.info

Chapter 1:	Background
Chapter 2:	Chart of Functional Cost Codes
Chapter 3:	Manpower & Expense Assignment
Chapter 4:	Reporting Requirements
Chapter 5:	MEPRS Issue Process
Appendices	Acronyms, Definitions, Guidelines for reporting FTE

MEPRS Policy & Business Rules Oversight

- MEPRS Management Improvement Group (MMIG)
 - Established in 1999
 - Provides Functional Oversight
 - Tri-Service Integration, Standardization and Compliance
 - Automated Information System Oversight
 - Coordinates Policy / Action with Resource Management Steering Committee (RMSC)
 - Meeting Minutes and Information on www.meprs.info

Issue Identification / Resolution

HA / TMA Directorates

TMA Programo /



Morkoroups (UBU)









Question A.7.c)

"Has your Data Quality
Manager/Assurance Team members
attended the MEPRS Application and
Data Improvement (MADI) course?"

WWW.MEPRS.INFO

FY07 MADI Schedule

October 11 -12, ATIC at Skyline
December 5 – 6 San Antonio
February 6 – 7, San Antonio
April 3 – 4, ATIC at Skyline
July 10 – 11, San Antonio
August 7 – 8, San Antonio

WWW.MEPRS.INFO

MADI Workshops Info & Registration MEPRS Newsletter
MEPRS.INFOrmer

Data Quality Surveillance MEWACS

2004 MEPRS Conference Six Sigma MEPRS Management Metrics (S2M3)

MMIG
Minutes & Briefings

MEPRS Manual DOD 6010.13-M Human System Interface (HSI)

MEPRS Learning Resources

IMIELDIKS Information Mab

Portal

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Question C.1.c)

"Has the MTF DQ Manager / MEPRS Manager reviewed the following information presented in the current version MEPRS Early Warning And Control System Report?"

WWW.MEPRS.INFO

MADI Workshops
Info & Registration

MEPRS Newsletter
MEPRS.INFOrmer

Data Quality Surveillance MEWACS

2004 MEPRS Conference Six Sigma
MEPRS Management
Metrics (S2M3)

MMIG
Minutes & Briefings

MEPRS Manual DOD 6010.13-M Human System Interface (HSI)

MEPRS
Learning Resources

MEDRS Information Web

Portal

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Review Item 1. "EAS IV Repository MEPRS data load status and compliance with the 45-day reporting suspense or Service Guidance whichever is earlier.

If the facility has a pattern (2 or more) of flagged cells on this tab, have they corrected it or developed a plan to correct it? Provide an explanation..."

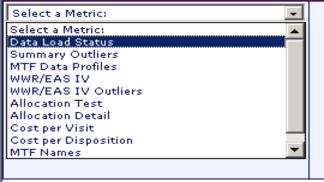
DQMC Review List / Load Status



MEWACSONLINES

Data extracted January 20, 2006

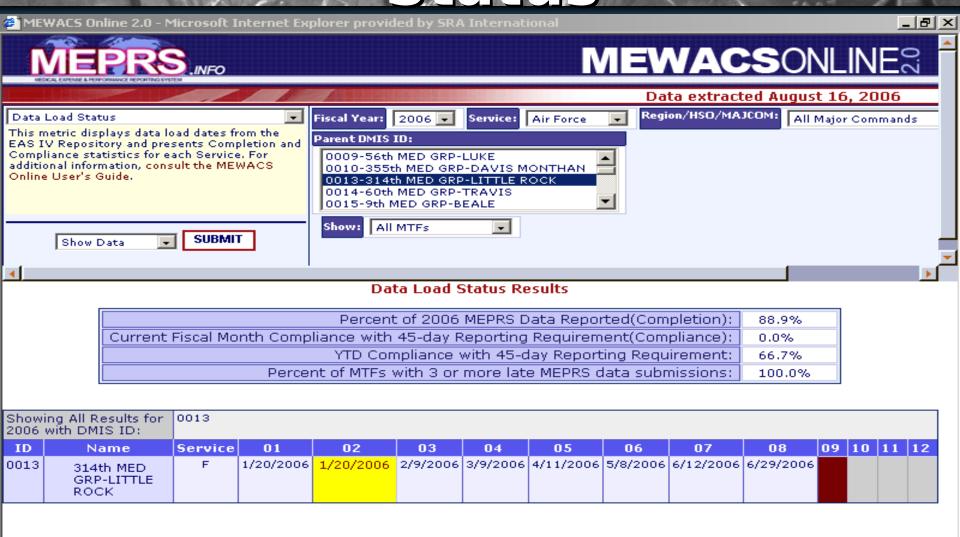
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MEWACS Online 2.0 - Microsoft Internet Explorer provided as

Welcome to MOL2

DQMC Review List / Load Status



Review Item 2. "MTF-specific summary data outliers and variance assessments."

If the facility has any Prior Fiscal Year or Current Fiscal Year flagged cells on this tab, provide an explanation..."



Welcome to MOL2

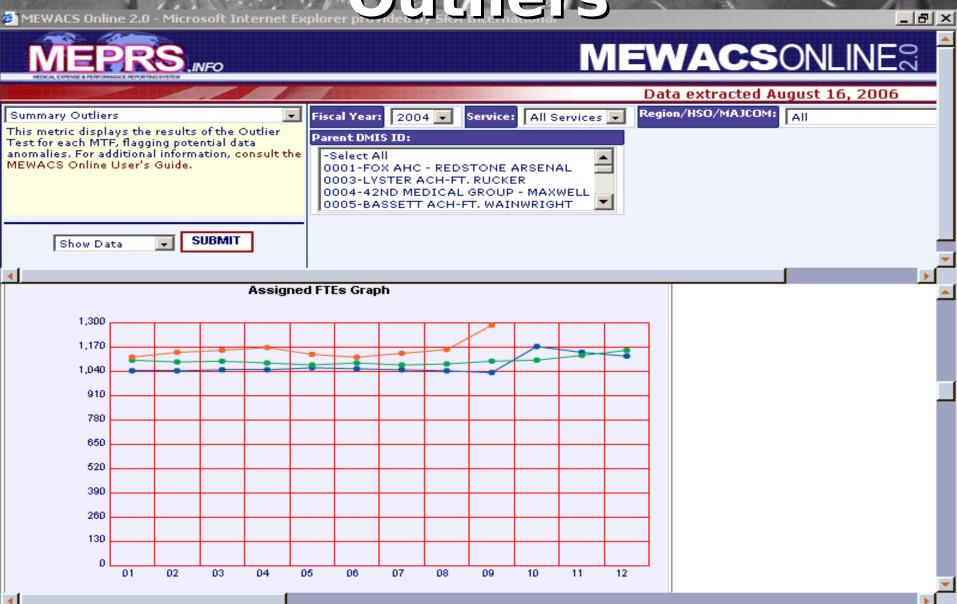
DQMC Review List / DQMC Review List / Outliers



Summary Outliers Results

Because of T-Nex, expenses captured in the FCA account have been excluded from the Outlier test algorithm.										
Showing All Results for 2006 with DMIS ID:		0049								
Parent DMIS Service		Dispositions		Personnel Direct Exp.			Available FTEs			
0049- WINN ACH-FT, STEWART	Α	01	06			09				
	Frand Total	1	1	0	0	1	0			

DQMC Review List / Outliers

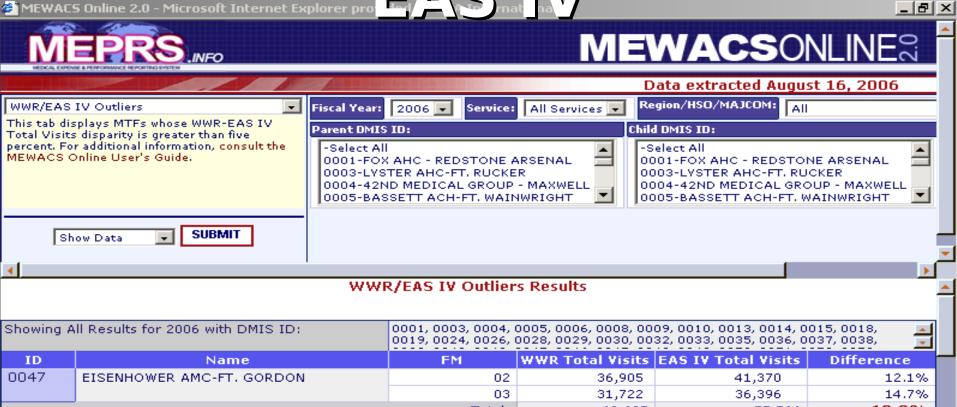


Review Item 3. "WWR-EAS IV total ambulatory visit comparison.

If the facility has any Prior Fiscal Year or Current Fiscal Year fiscal month data where WWR vs. EAS IV visit counts differ by greater than 5%, provide an explanation..."

DQMC Review List / WWR-

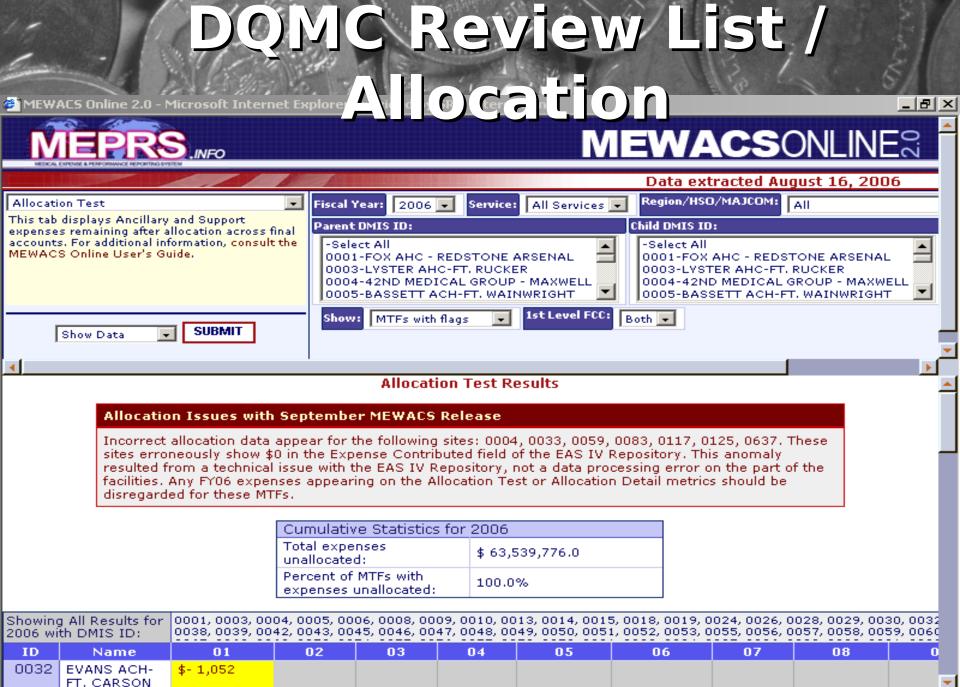




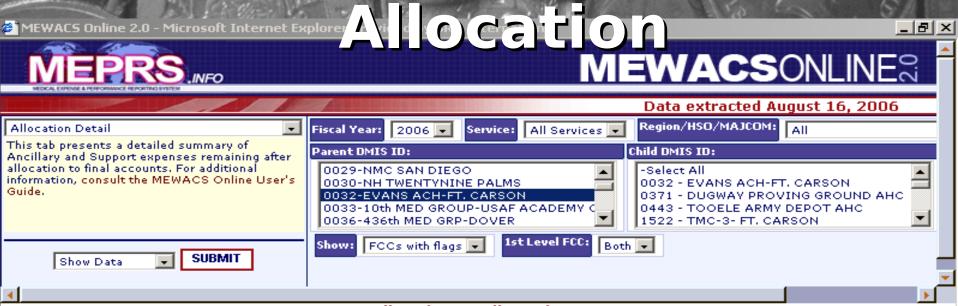
WWR/EAS IV Outliers Results									
Showing A	Ill Results for 2006 with DMIS ID:	0001, 0003, 0004, 0019, 0024, 0026,	0005, 0006, 0008, 00 0028, 0029, 0030, 00	09, 0010, 0013, 0014, 0 32, 0033, 0035, 0036, 0	015, 0018, 037, 0038,				
ID	Name	FM	WWR Total Visits	EAS IV Total Visits	Difference				
0047	EISENHOWER AMC-FT, GORDON	02	36,905	41,370	12.1%				
		03	31,722	36,396	14.7%				
		Total:	68,627	77,766	13.3%				
0061	IRELAND ACH-FT, KNOX	09	22,611	25,525	12.9%				
		Total:	22,611	25,525	12.9%				
0073	81st MED GRP-KEESLER	04	10,517	9,324	- 11.3%				
		05	9,795	8,752	- 10.6%				
		Total:	20,312	18,076	- 11.0%				
0076	509th MED GRP-WHITEMAN	09	3,961	4,344	9.7%				
		Total:	3,961	4,344	9.7%				
0344	NBMC NAVAL BUSINESS CENTER	03	14	19	35.7%				
		Total:	14	19	35.7%				
0364	17th MED GRP-GOODFELLOW	05	2.794	2.974	6.4%	*			

Review Item 4. "Ancillary and Support expense allocation tests.

If the facility is flagged in Prior Fiscal Year or Current Fiscal Year due to incomplete allocation of ancillary or support expenses, provide an explanation...including projected date for submitting corrected data."







Allocation Detail Results

Allocation Issues with September MEWACS Release

Incorrect allocation data appear for the following sites: 0004, 0033, 0059, 0083, 0117, 0125, 0637. These sites erroneously show \$0 in the Expense Contributed field of the EAS IV Repository. This anomaly resulted from a technical issue with the EAS IV Repository, not a data processing error on the part of the facilities. Any FY06 expenses appearing on the Allocation Test or Allocation Detail metrics should be disregarded for these MTFs.

	ng All Results 06 with DMIS	0032, 0371, (0443, 15:	22, 1524	, 1525, 1	526, 182	25, 1826,	1827, 6	100, 729	3, 7300,	7301, 7	311, 868	7, 8688,	8693, 8694
ID	Name	01	02	03	04	05	06	07	08	09	10	11	12	YTD Total
DFC	POST ANESTHESIA CARE UNIT	\$- 1,052												\$- 1,052

Review

You should now:

- ✓ Understand the history and purpose of MEPRS
- ✓ Recognize the elements that comprise the MEPRS account structure
- ✓ Be familiar with the expense allocation process
- ✓ Understand how data quality affects MEPRS and be aware of the tools available to improve data quality
- ✓ Be able to locate and research MEPRS related information associated with the DQ Management Control Review List

MEPRS: Our Cost Accounting System

Questions?

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